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RULES SUPPLEMENT TO PART-II
EXTRAORDINARY

OF

THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

No. 11] HYDERABAD, MONDAY, NOVEMBER 10, 2008

NOTIFICATIONS BY GOVERNMENT

—x—

REVENUE DEPARTMENT

(*Ex. III*)

THE ANDHRA PRADESH EXCISE (POSSESSION, IMPORT, EXPORT, TRANSPORT
OF MOLASSES – CONDITIONS OF LICENCE AND PERMITS) RULES, 2008.

[*G.O. Ms. No. 1292, Revenue (Ex. III), 10th November, 2008.*]

In exercise of the powers conferred by section 72 (2) (d) read with sections 17, 23, 28 and 29 of the A.P. Excise Act, 1968 (Act 17 of 1968), the Government of Andhra Pradesh hereby makes the following Rules.

1. (i) These Rules may be called the Andhra Pradesh Excise (Possession, Import, Export, Transport of Molasses – Conditions of Licence and Permits) Rules, 2008.
- (ii) These Rules extend to the whole of the State of Andhra Pradesh.

[1]

G-892/1

- (iii) These Rules shall come into force with effect from the date of publication of notification.
2. (1) In these Rules, unless there is anything repugnant in the subject or context
- (a) Act means the Andhra Pradesh Excise Act, 1968;
 - (b) Form means a form appended to these Rules;
 - (c) Factory means a place where sugar or gur is manufactured;
 - (d) Licensed Premises means premises in respect of which a licence is granted under these Rules;
 - (e) Licensee means a person holding a licence in Form M-1, M-II or M-III under these Rules;
 - (f) Producer of Molasses means the owner or person incharge of a factory where molasses is produced in the process of manufacture of sugar or gur.
- (2) Words and expressions not defined in these rules shall have the meaning respectively assigned to them in the Andhra Pradesh Excise Act, 1968;
3. **Possession and sale of molasses (Producer) :-** (1) Any person who is a producer of molasses and desires to possess and sell molasses shall make an application to the Commissioner of Prohibition and Excise for a licence in that behalf. The application shall be accompanied by a Challan evidencing payment of a fee of Rs. 100/- for such application and shall contain the following particulars, namely, -
- (a) Name and address of the applicant;
 - (b) Name of the Sugar/Gur factory;
 - (c) Exact location of the Sugar/Gur factory, and the name of the village, Mandal and district in which such factory is situated;
 - (d) Whether the applicant is the owner or a person in charge of the factory;

- (e) (i) Details of the use or uses which molasses will be put to :
(ii) Quantity required annually for each of such uses.
- (f) Details of arrangements for the storage of molasses whether pucca built tanks or steel tanks are provided for the storage;
- (g) Period for which the licence is required.
- (h) Total quantity of molasses expected to be produced during the year

(2) On receipt of an application under sub-rule (1), the Commissioner of Prohibition and Excise may make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may, grant the applicant a licence in Form M-I on payment of a fee as per the scale prescribed below, per annum, in advance-

Where the quantity of molasses mentioned in the application which is expected to be produced-

- | | |
|--|-----------|
| (a). does not exceed 5000 Metric Tons | Rs.1000/- |
| (b). exceeds 5000 but does not exceed 10,000 Metric Tons | Rs.2000/- |
| (c). exceeds 10,000 but does not exceed 15,000 Metric Tons | Rs.3000/- |
| (d). exceeds 15,000 but does not exceed 20,000 Metric Tons | Rs.4000/- |
| (e). exceeds 20,000 Metric Tones | Rs.5000/- |

Explanation – For the purpose of charging the fee, the fraction of a year shall be reckoned as one complete year.

(3).Renewal of Licence – Any licence granted under sub-rule (2) of rule 3 shall be renewed for a period not exceeding one year at a time, on payment of application fee of Rs. 100/- and renewal licence fee same as prescribed in sub-rule (2) of rule 3 unless there has been a breach of any of the terms and conditions of the licence, and/or that the licensee has not been working the licence properly.

4. (1) **Possession and use of Molasses:-** Any person other than a producer of molasses desiring to possess and use molasses shall make an application to the Commissioner of Prohibition and Excise for a licence in that behalf. The application shall be accompanied by a Challan evidencing payment of a fee of 100/- for such application and shall contain the following particulars, namely:-

- (a). Name and address of the applicant;
- (b). Place where molasses will be kept and used and the name of the village, Mandal and district in which such place is situated;
- (c). Approximate stock of molasses on the commencement of the required licence in -----Quintals;
- (d). Total quantity of molasses that would be received during the term of the licence in -----Quintals.
- (e). Maximum quantity of molasses to be possessed at any one time in -----Quintals
- (f). (i) Details of purposes for which molasses will be used;
(ii)Quantity required annually for each such purpose (in ---- Quintals);
- (g). Period for which the licence is required.

(2) On receipt of an application under sub-rule (1), the Commissioner of Prohibition and Excise may make, such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant a licence in form M-II on payment of the annual fee as specified below:-

- (i). Licence for any Government purpose or Educational, Scientific, Medicinal or Sample purpose Rs.100/-
- (ii). Licence for an agricultural purpose Rs 100/-.
- (iii) licence for cattle feed Rs.100/-
- (iv) licence for any other purpose where the quantity of molasses-
 - (a). does not exceed 1000 M. Tons Rs.1000/-
 - (b). exceeds 1000 M. Tons but does not exceed 5000 M. Tons Rs.2000/-
 - (c). exceeds 5,000 M. Tons but does not exceed 10,000 M. Tons Rs.3000/-
 - (d). exceeds 10,000 M. Tons but does not exceed 15,000 M. Tons Rs.4000/-
 - (e). exceeds 15,000 but does not exceed 20,000 M. Tons Rs 5000/-
 - (f). exceeds 20,000 M. Tons Rs.6000/-

Explanation – For the purpose of charging the fee, the fraction of a year shall be reckoned as one complete year.

(3). Renewal of Licence – Any licence granted under sub-rule (2) of rule 4 shall be renewed for a period not exceeding one year at a time on payment of application fee of Rs.100/- and licence renewal fee same as prescribed in sub-rule (2) of rule 4, unless there has been a breach of any terms and conditions of the licence, and/or that the licensee has not been working the licence properly.

5. (1) **Possession and sale of Molasses:-** Any person other than a producer of molasses desiring to possess and sell molasses shall make an application to the Commissioner of Prohibition and Excise for a licence in that behalf. The application shall be accompanied by a Challan evidencing payment of a fee of Rs. 1,00,000/- for such application and shall contain the following particulars namely:-

- (a). Name and address of the applicant;
- (b). Place where molasses will be kept and sold and the name of the village, mandal and district;
- (c). Special reasons, if any, why the licence should be granted;
- (d). Approximate number of licensee to whom molasses will be supplied by the applicant
- (e). Approximate total quantity of molasses intended for sale during the period of the licence (in ----Quintals);
- (f). Period for which the licence is required.

(2). On receipt of an application under sub-rule (1), the Commissioner of Prohibition and Excise may make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant a licence in Form M-III on payment of a fee of Rs. 1,00,000/- in advance and shall fix the total quantity of molasses which the licensee may be allowed to sell during the period of the licence.

(3) Any licence granted under sub-rule (2) shall be renewed for a period not exceeding one year at a time on payment of application fee of Rs.1,00,000/- and licence renewal fee same as prescribed in sub-rule (2), unless there has been a breach of any of the terms and conditions of the licence, and/or there is reason to believe that the licensee has not been working the licence properly.

6. (1) Notwithstanding anything contained in the foregoing rules any person other than a producer of molasses desiring to purchase, possess and use bago - molasses for purposes of cattle-feed only shall make an application in that behalf stating the quantity of such molasses required by him per month.
- (2) On receipt of an application under sub-rule (1), the Commissioner of Prohibition and Excise shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant the applicant a licence in Form M-III-A on payment of a fee Rs.100/-
7. The Commissioner of Prohibition and Excise shall -
- (i) in the case of licence in form M-I, the period for which the aggregate quantity of molasses which may be allowed to the licensee for all the uses to which molasses is to be put and.
- (ii) in the case of licence in Form M-II, fix,-
- (a) the maximum quantity of molasses which the licensee may be allowed to possess under the licence at any one time and to use in a month;
- (b). the aggregate of the quantity of molasses at the commencement of the licence and the quantities of molasses to be received by the licensee from time to time during the period of the licence.
8. No licence in Form M-I shall be granted unless such licence is required by a producer of molasses in respect of molasses produced in his factory as a bye-product in the process of manufacture of sugar or gur.
9. No licence in Form M-II shall be granted unless such licence is required for molasses to be used for any of the following purposes, namely:-
- (i). Distillation of spirit in a distillery established or licensed under the Act

- (ii). Manufacture of power alcohol in a distillery established or licensed under the Act;
 - (iii) Cattle feed
 - (iv). Any Government purpose;
 - (v). Any bonafide scientific, industrial, agricultural, educational, medicinal or sample purpose.
10. No licence in Form M-I, M-II or M-III shall be granted for a period beyond the 31st day of March next following the date of the commencement of licence:
- Provided that a licence in Form M-I or a licence in Form M-II for the purposes specified in items (iii) and (iv) of rule 9 may be granted or renewed for a period not exceeding **one** year at a time, so however as not to extend beyond the 31st day of March according to the duration for which the licence is granted.
11. No person shall sell molasses unless he is holding a licence in Form M-I or M-III.
12. **Import** – A holder of licence in forms M-I/M-II/M-III desiring to import molasses shall make an application to the Commissioner of Prohibition and Excise for a licence in that behalf. The application shall contain the following particulars, namely:-
- (1) Name and address of the applicant.
 - (2) Kind of licence in respect of molasses held by the applicant and its number and date;
 - (3) Quantity of molasses permitted for possession at any one time under the licence held by him (in ---Quintals);

- (4) Balance of molasses on hand on the date of application (in ---- Quintals);
 - (5) Quantity of molasses to be imported (in ----Quintals);
 - (6) Place from which molasses is to be imported;
 - (7) Name and address of the person;
 - (8) Route (state the place from which removal of molasses to its destination will be by road in the State);
 - (9) Period for which the licence is required;
 - (10) Reasons for importing molasses.
13. (1) On receipt of an application under rule 12, the Commissioner of Prohibition and Excise may make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant a licence in Form M-IV on payment of a Fee of Rs.100/-
- (2) The Import Permit shall be in form M-IV(I.P.) in four parts and shall be dealt with as under:

Part I shall be kept on the record in the office of the Commissioner of Prohibition and Excise granting the licence.

Part II shall be sent to the person supplying molasses.

Part III shall be handed over to the applicant for sending with the consignment and for record thereafter with his accounts.

Part IV shall be forwarded to the Commissioner of Prohibition and Excise or Prohibition and Excise Superintendent of the place from which the molasses is to be imported.

14. **Export** – (1) Export means dispatch of molasses to any place outside the State of Andhra Pradesh and includes export to foreign countries.

(2) Any person holding a licence in form M-I, M-III or any person who is bonafide user any where in India, desiring to export molasses shall make an application to the Commissioner of Prohibition and Excise for a licence in that behalf. The application shall contain the following particulars, namely:

- (a). Name and address of the applicant;
- (b). Kind of the licence held by the applicant and its number and date;
- (c). Quantity of molasses to be exported (in ---Quintals);
- (d). Place to which molasses is to be exported;
- (e). Name and address of the person to whom molasses is to be sent;
- (f). Route (state the place up to which removal of molasses will be by road during its transit in the state);
- (g). Period for which the licence is required;
- (h). Reasons for exporting molasses.

(3) The application shall be accompanied by an import-permit or no-objection certificate granted by the Commissioner of Prohibition and Excise of the place of import to the effect that there is no objection to allow the applicant to export molasses as stated in his application.

15. (1) On receipt of an application under rule 14, the Commissioner of Prohibition and Excise may make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant a licence in Form M-V on payment of a fee of Rs 1,00,000/- per annum:

Provided that the Government may, as a measure of concession to the Sugar Cane farmers, reduce the Licence Fee payable by Khandasari Sugars Mills and Sugar Mills in the cooperative sector (Holders of M-I Licences).

- (2) An export pass fee of Rs.2,500/- per metric ton shall be payable on all exports. Such fees once paid shall not be refunded nor adjusted against further dispatches.

Provided that the Government may, as a measure of concession to the Sugar Cane farmers, reduce the Export pass fee payable in the case of Molasses Exported by Khandasari Sugars Mills and Sugar Mills in the cooperative sector.

- (3) The Export permit shall be in form M-V (E.P) and shall be in four parts and dealt with as under:

Part I shall be kept on the record in the office of the Commissioner of Prohibition and Excise granting the licence.

Part II shall be kept by the person supplying molasses.

Part III shall be handed over to the applicant for sending with the consignment and thereafter shall be kept by the person receiving molasses.

Part IV shall be forwarded to the of the place to which molasses is to be exported.

16. No licence in Form M-IV shall be granted unless it is required by a person holding a licence for the possession or sale of molasses. No licence in form M-V shall be granted unless it is required by a person holding a licence for the possession and sale of molasses except in the case of bonafide users outside the state of A.P.
17. The person holding in licence in Form M-IV or M-V shall remove molasses under Excise escort during its transit by road through the limits of the State of Andhra Pradesh.
18. Transport- (1) Transport means dispatch of molasses from a place situated within the State of Andhra Pradesh to another place also situated within the State of Andhra Pradesh.

(2) Any person desiring to transport molasses, shall make an application to the Commissioner of Prohibition and Excise or Prohibition and Excise Superintendent for a permit in that behalf. The application shall contain the following particulars, namely;-

- (1) Name and address of the applicant
- (2) Kind of the licence held in respect of molasses by the applicant and its number and date
- (3) Quantity of molasses permitted for possession at any one time under the above licence (in -----Quintals);
- (4) Balance of molasses on hand on the date of application (in -----Quintals)).
- (5) Quantity of molasses to be transported in -----Quintals);
- (6) (a). Place from which molasses is to be transported;
(b). Place to which molasses is to be transported;
- (7) Name of the person authorised to transported;
- (8) Name and address of the person from whom molasses will be obtained;

- (9) Route (state also the place from and to which transport of molasses will be by road);
 - (10) Period for which the permit is required.
19. (1) On receipt of an application under rule 18, the Commissioner of Prohibition and Excise or Prohibition and Excise Superintendent may make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the transport permit applied for, he may grant a permit in Form M-VI on payment of a fee at the rate of Rs 100/- per metric ton of molasses to be transported.
- Provided that no fee for grant of permit shall be levied when the molasses is transported for consumption as raw-material for the distillation of spirit in the distillery or other use in the unit owned by the sugar factory.
- (2) The permit shall be in four parts and shall be dealt with as under:-
- Part I** shall be kept on the record in the office of, the Commissioner of Prohibition and Excise or the Prohibition and Excise superintendent who grant the permit.
- Part II** shall be sent to the person supplying molasses.
- Part III** shall be handed over to the applicant for sending with the consignment and for record thereafter with his accounts.
- Part IV** shall be forwarded to the Prohibition and Excise Superintendent of the place to which molasses are to be transported.
20. No permit for the transport of molasses shall be granted unless it is required by a person holding a licence for the possession or sale of molasses.
21. The permit-holder shall transport molasses under Excise escort during its transit by road except in case of molasses, transported by a fixed route in tankers sealed by the Excise officers, the loading and unloading/ sealing and removing the seals of tanks being made under the supervision of the State Excise Officers.

22. Rules for licensee holding a licence in Form M-I, M-II or M-III – All storage tanks or receptacles of molasses shall be serially numbered by the licensee.
23. The licensee shall keep his premises, tanks and other receptacles for the storage of molasses clean and in good condition and shall take all reasonable precautions to prevent deterioration of the quality of molasses through admixture with water or any extraneous substance. He shall destroy or dispose of the deteriorated molasses in the manner ordered by the Commissioner of Prohibition and Excise.
24. The premises, tanks, or other receptacles used for the storage of molasses, accounts, permits, licences and the stocks of molasses shall, at all times, be open to inspection by, the Commissioner of Prohibition and Excise or any officer duly empowered in that behalf. The licensee shall explain any discrepancy or irregularity noticed by the inspecting officer and shall comply with the orders issued by, the Commissioner of Prohibition and Excise in connection therewith. He shall if so required by the inspecting officer weigh or measure molasses by any method which may be suitable or practicable.
25. The licensee shall not remove nor shall he permit any person to remove any molasses from the storage tanks or receptacles except under a valid transport permit.
26. (1) The licensee shall maintain at his licensed premises a register containing the names of the manager and all other persons employed by him for carrying on the operation of receipt, storage, issue, removal or use of molasses and shall furnish in writing to the Prohibition and Excise Superintendent the list of persons so employed for carrying on the said operations.

(2) Every person either permanently or temporarily employed by the licensee shall be provided with a round badge bearing a consecutive number and the name of the licensee. The licensee shall issue instructions to all persons employed by him to show, on demand, their badge to the Prohibition and Excise Inspector or the Sub—Inspector of Prohibition and Excise.

27. (1) The Commissioner of Prohibition and Excise may appoint such supervisory staff as in his opinion is necessary for the proper supervision of all arrangements and operations connected with the receipt, storage, issue, removal and use of molasses.

(2) No molasses shall be received into or issued by the licensee from the storage tanks or other receptacles except under the supervision of the officer, if any such officer is appointed by the Commissioner. All storage tanks and receptacles of molasses, in that case, shall be locked by the licensee and the officer with separate locks:

Provided that nothing contained in this sub-rule shall apply to the carrying on of operations by the holder of a licence in Form M-I connected with receipt and storage of molasses which are produced at his factory.

28. The licensee shall not, except with the previous permission of the Prohibition and Excise Superintendent, or the supervisory staff, appointed under sub-rule (1) of rule 27 above, carry on any operations connected with the receipt, storage, issue or removal of molasses on Sundays and public holidays sanctioned by Government nor on any day before or after the working hours fixed by the Commissioner for this purpose:

Provided that nothing contained in this rule shall apply to the carrying on of operations by the holder of a licence in Form M-I connected with receipt and storage of molasses which are produced at his factory.

29. In case the licensee wants to wind up his business, he shall give one clear calendar month's notice to the Commissioner through the concerned Prohibition and Excise Superintendent.
30. The licensee shall allow the officer appointed to supervise his operations or any other inspecting officer to take samples of molasses, free of cost, from any place, tank or receptacle, whenever he considers it necessary, for the purpose of chemical analysis by Government Chemical Examiner to test the purity of molasses to determine its quality.

31. The licensee shall display his licence conspicuously at his licensed premises.
32. The licensee shall maintain at his licensed premises a visit book paged and stamped with the seal of the Prohibition and Excise Superintendent or any other officer authorized in that behalf by the Commissioner in which Inspecting Officers may record their remarks. The licensee shall on the termination of the licence, deliver up the visit book, the licence, the accounts and the permits to the local Prohibition and Excise Officer.
33. Except with the permission of the Commissioner, the licensee shall not sell, transfer or sub-let the right conferred upon him by his licence nor shall he, in connection with the exercise of the said right, enter into any agreement which, in the opinion of the Commissioner, is of the nature of a sub-lease.
34. No person shall be recognized as a partner of the licensee for the purpose of his licence, unless the partnership has been declared to the Commissioner before the licence is granted and the names of the partners have been entered jointly in the licence or, if the partnership is entered into after the granting of the licence, unless the Commissioner agrees, on application made to him, to alter the licence and to add the name or names of the partner or partners in the licence.
35. The licensee, his heirs and assignees shall have no claim whatsoever to the continuance or renewal of his licence after the expiry or the period for which it is granted. It shall be entirely within the discretion of the Commissioner whether to permit or not to permit the heir, in case of death, or the assignee of the licensee, in the case of sale or transfer, to have the benefit of the licence for the unexpired portion of the licence period.
36. (1) The licensee shall abide by the provisions of the Act and rules, regulations and orders made thereunder from time to time.
(2) The licensee shall comply with all lawful orders and directions issued to him by the Commissioner within such time as may be specified by the Commissioner in the order or direction.

37. The licensee shall give an undertaking in writing to the Commissioner to abide by the Provisions of the A.P.Excise Act 1968, the rules, regulations and orders made thereunder and the conditions of his licence.
38. Special rules for licensees holding a licence in Form M-I :
- (1) The licensee holding a licence in Form M-I shall leave sufficient space in the cover of the tanks or receptacles to scoop out samples.
 - (2) Molasses from the storage tanks or other receptacles required for use in any process at the factory or for use in the distillery attached to the factory shall be taken there through pipe connections under the supervision of the officers; but before doing so the licensee shall give an intimation to the officer stating the quantity of molasses so required, the tank or receptacle from the which required and also the time when required.
 - (3) The licensee shall, in a book page numbered and sealed with the seal of the Prohibition and Excise Superintendent, maintain day to day a true and correct account of molasses-
 - (a). Separately stored by him in each storage tank, pit or receptacle in Form M-A, and
 - (b). stocked by him at his licensed premises in Form M-B.
 - (4). The licensee shall submit a statement in Form M-C on or before the 7th day of every month showing the opening balance, receipts, issues and closing balance of molasses during the proceeding month, to the Prohibition and Excise Superintendent through the -
 - (a). Prohibition and Excise Officer incharge of the distillery attached to the factory, or
 - b). Prohibition and Excise Officer in whose jurisdiction the factory is situated.
39. Special rule for licensees holding a licence in Form M-II-
- (1) The licensee shall not receive his supplies of molasses from any person other than -
 - (i).a person who holds in the State of Andhra Pradesh a licence in Form M-I or M-III; or

- (ii).a person who is directed by the State Government to sell molasses to him; or
 - (iii). a person outside the State of Andhra Pradesh.
 - (2). All molasses received by the licensee at his premises shall be covered by a valid transport permit if brought from any place in the State of Andhra Pradesh or by a valid import licence/permit if brought from any place outside in the State of Andhra Pradesh.
 - (3). Except as directed by the State Government under any law for the time being in force, the licensee holding a licence in Form M-II shall not sell or transfer any molasses possessed by him under the licence.
 - (4) The licenses shall, in a book paged and sealed with the seal of the Prohibition and Excise Superintendent maintain day to day a true and correct account of molasses held by him at his licensed premises in Form M-D.
 - (5) The licensee shall submit a statement in Form M-E on or before the 7th day of every month showing the opening balance, receipts, issues and closing balance of molasses during the preceding month, to the Prohibition and Excise Superintendent through the incharge Prohibition and Excise Officer.
40. Special rule of licensee holding a licence in Form M-III –
- (1) The licensee holding a licence in Form M-III shall not receive his supplies of molasses from any person other than -
 - (i).a person who holds in the State of Andhra Pradesh a licence in Form M-I or M-III;
 - (ii).a person who is directed by the State Government, the Commissioner to sell molasses to him;
 - (iii).a person outside the State of Andhra Pradesh.
 - (2). All molasses received by the licensee at his premises shall be covered by a valid transport permit if brought from a place in the State of Andhra Pradesh or by a valid import licence if brought from any place outside the State of Andhra Pradesh.

- (3). The licensee shall in a book paged and sealed with the seal of the Prohibition and Excise Superintendent maintain day to day a true and correct account of receipts, sales and balances of molasses in Form M-F.
 - (4). The licensee shall submit a statement in Form M-G on or before the 7th day of every month showing the opening balance, receipts, sales and closing balance of molasses during the preceding month, to the Prohibition and Excise Superintendent or through the in charge Prohibition and Excise Officer.
41. Possession or transport for domestic purpose:- Notwithstanding any thing contained in the foregoing rules, it shall be lawful for any person to possess or transport without a licence or permit, as the case may be, molasses not exceeding such quantity as the Commissioner may specify for any local area as he permitted quantity for domestic purpose.
42. **Declaration by producers, Possessors and Users of Molasses as on date of Notification:** Such of the Producers, Possessors and Users of Molasses who have stocks of Molasses as on the date of notification of these rules shall declare, within (15) days, the quantity of Molasses in their possession indicating the grade of Molasses tank / container wise to the Prohibition & Excise Superintendent in whose Jurisdiction such stocks are lying. When such declaration is not made, it shall be proper for the authorities to construe that such producer, possessor or user has no stocks of Molasses as on date of notification.
43. **Removal of Difficulties:** If there is any doubt or dispute regarding the application or interpretation of any of these rules, the decision of the Commissioner of Prohibition & Excise thereon shall be final.

FORM M-I**(See rule 3)****Licence No.....****Licence for possession and sale of molasses by a producer of molasses.**

Licence is hereby granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968 and the rules, regulations and orders made thereunder, the residing at hereinafter called " the licensee") on payment of a fee of Rs. in advance into the government Treasury at authorising him to possess and sell molasses produced at his sugar/gur factory situated at in the district of (hereinafter referred to as the licensed premises) during the period from to subject to the following conditions, namely :-

Conditions

1. The licensee shall not except with the written permission of the Commissioner keep or sell molasses at any place other than the licensed premises.
2. Except with the written permission of the Commissioner the licensee shall not receive or keep at his licensed premises any molasses other than those produced at the said premises.
3. (1) The licensee shall not sell molasses -
 - (i) except to a person who holds a licence in Form M-II, M-III or M-III A, or
 - (ii) exceeding the permitted quantity prescribed under rule 41 of the Andhra Pradesh Excise Act, 1968 , to a person requiring it for a domestic purpose.
- (2) The licensee shall not sell molasses at a price in excess of the maximum selling price which may be fixed by the State Government from time to time under any law for the time being in force.
- (3) Notwithstanding anything contained in Sub-conditions (1) and (2), the licensee shall, when directed by the State Government under any law for the time being in force sell molasses held by him in accordance with the terms of the direction.

4. (1) The licensee shall not use the molasses removed from the storage tanks or receptacles for any purpose except for the following purposes in quantities not exceeding _____ Quintals in the aggregate during the licence period:-
- i). Distillation of Spirit in a distillery established or licensed under the Andhra Pradesh Excise Act, 1968.
 - ii). Manufacture of power alcohol in a distillery established or licensed under the Andhra Pradesh Excise Act, 1968;
 - iii). Any Government purpose, Viz
 - iv). The bona fide scientific purpose of
(here state the purpose)
 - v). The bona fide industrial purpose of
(here state the purpose)
 - vi). The bona fide agricultural purpose of
(here state the purpose)
 - vii). The bona fide educational [purpose of
(here state the purpose)
 - viii). Any medicinal purpose, Viz
(here state the purpose)
 - ix). Sample purpose
 - x). Cattle feed
- (2). Nothing in sub-condition (1) shall apply to molasses removed from storage tanks or receptacles for purpose of sale.
5. The licensee shall pay to the State Government in advance at the beginning of each quarter commencing from the date of the licence such cost of the Prohibition and Excise staff as may be fixed by the Commissioner.

6. The licensee shall provide suitable office accommodation, with sanitary arrangements, for the Prohibition and Excise officer or such staff as may be appointed by the Commissioner within the licensed premises and shall afford the officer all reasonable facilities and assistance as may be required by him for carrying out his duties of supervision and inspection.
7. This licence may be suspended or cancelled in accordance with the provisions of section 31 Andhra Pradesh Excise Act, 1968.

Granted this Day of 20

Seal

Commissioner of Prohibition and Excise

FORM M-II
(See rule 4)

Licence No.....

Licence for possession of molasses to persons other than producers of molasses.

Licence is hereby granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968 and the rules, regulations and orders made thereunder, to residing at (hereinafter called licensee) on payment of a fee of Rs. in advance into the government Treasury at authorizing him to have in his possession molasses at his premises situated at in the district of (hereinafter referred to as the licensed premises) during the period from to subject to the following conditions, namely :-

Conditions

1. The licensee shall not, except with the written permission of the Collector, keep molasses at any place other than the licensed premises.
2. The licensee shall not have in his possession more than (Quintals) of molasses at any one time and he shall not use more than (Quintals) of molasses in any calendar month during the period of this licence.
3. The aggregate of the opening balance of molasses held by the licensee at the commencement of this licence and the quantities of molasses received by him from time to time during the course of the period of this licence shall not exceed (Quintals).
4. The licensee shall not use the molasses removed from the storage tanks or receptacles for any purpose except for the following purposes only in quantities not exceeding those specified against them, namely:-
 - i). Distillation of spirit in a distillery established or licensed under the Andhra Pradesh Excise Act, 1968, (Quintals) per year.
 - ii). Manufacture of power alcohol in a distillery established or licensed under the Andhra Pradesh Excise Act, 1968 (Quintals) per year.
 - ii-a). Cattle feed [Quintals] per year].
 - iii). Any medicinal purpose, viz., (Quintals) per year.
 - iv). The bona fide scientific purpose of (Quintals) per year.
(here state the purpose)
 - v). The bona fide industrial purpose of (Quintals) per year.
(here state the purpose)
 - vi). The bona fide agricultural purpose of (Quintals) per year.
(here state the purpose)
 - vii). The bona fide educational purpose of (Quintals) per year.
(here state the purpose)
 - viii). Any Government purpose, Viz., (Quintals) per year.
 - ix). Sample purpose, (Quintals) per year.

5. The licensee shall pay to the State Government in advance of the beginning of each quarter commencing from the date of the licence such cost of the Prohibition and Excise staff appointed within the licensed premises as may be fixed by the Commissioner.
6. The licensee shall provide suitable office accommodation, with sanitary arrangements, for the Prohibition and Excise Officer or such staff as may be appointed by the Commissioner within the licensed premises and articles for the use of the officer. The licensee shall afford the officer all reasonable facilities and assistance as may be required by him, for carrying out his duties of supervision and inspection.
7. This licence may be suspended or cancelled in accordance with the provisions of section 31 of the Andhra Pradesh Excise Act, 1968.

Granted this Day of 20

Seal

Commissioner of

FORM M-III
 (See rule 5)

Licence No.....

Licence for the sale of molasses

Licence is hereby granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968, and the rules, regulations and orders made thereunder, to residing at (hereinafter called licensee) on payment of a fee of Rs. in advance into the government Treasury at authorising him to sell and to have in his possession for sale, molasses at his premises situated at in the district of (hereinafter referred to as " the licensed premises") during the period from to

Conditions

1. The licensee shall not, except with the written permission of the Collector, keep or sell molasses at any place other than the licensed premises.
2. The licensee shall not have in his possession at any one time molasses exceeding (Quintals).
3. (1) The aggregate of the opening bbalance of molasses held by the licensee at the commencement of this licence and the quantities of molasses received by him from time to time during the course of the period of this licence shall not exceed (Quintals).
(2) The licensee shall not sell, in all, molasses exceeding.....(Quintals) during the term of his licence.
4. (1) The licensee shall not sell molasses –
(i) except to a person who holds a licence in form M-II, M-III or M-III-A; or
(ii) exceeding the permitted quantity prescribed under rule 41 of the Andhra Pradesh Molasses Rules, 2005 to a person requiring it for a domestic purpose.

(2) The licensee shall not sell molasses at a price in excess of the maximum selling price which may be fixed by the State Government from time to time under any law for the time being inforce.
(3) Nowwithstanding anything contained in sub-section (1) and (2), the licensee shall, when directed by the State Government under any law for the time being inforce, sell molasses held by him in accordance with the terms of the direction.
5. The licensee shall not, except under a licence in form M-II or M-III-A, use molasses for any purpose other than sale.
6. The licensee shall pay to the State Government in advance at the beginning of each quarter commencing from the date of the licence such cost of the Prohibition and Excise staff as may be fixed by the Commissioner.
7. The licensee shall provide suitable office accommodation, with sanitary arrangements, for the Prohibition and Excise Officer or such staff as may be appointed by the Commissioner within the licensed premises and shall afford the officer all reasonable facilities and assistance as may be required by him for carrying out his duties of supervision and inspection.
8. This licence may be suspended or cancelled on accordance with the provisions of section 31 of the Andhra Pradesh Excise Act, 1968 .

Granted day 20

Seal

Commissioner of

FORM M-III-A
(See rule 6)

Licence for purchase, Possession or use of Bago molasses for purposes of cattle-feed

Date

1. Licence No.
2. Name and address of the licensee.
3. Number of working bullocks, milch buffaloes and milch cows possessed.
4. (i) Maximum quantity of bago molasses allowed to be used for cattle-feed in a calendar month;
(ii) Maximum quantity of bago molasses allowed to be possessed at any one time for cattle-feed.
(iii)
5. The name of the licensee from whom bago molasses may be purchased.
6. The period for which the licence shall be valid.
7. This licence is granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968 and the rules, regulations and orders made thereunder on payment of a fee of Rs.---- subject to the following conditions.

Conditions

- (i) That the consignment of bago molasses is not broken in transit from the licensed premises of a M-I or M-III licensee to the premises of the licensee.
- (ii). That the licensee complies promptly with all orders and directions which may be issued to him by the Collector under the Andhra Pradesh Excise Act, 1968, and the rules framed thereunder.

- (iii). That the licensee shall not use bago molasses for any purpose other than cattle-feed.

Seal of the
Officer granting
The licence.

(Signature and designation of officer
granting the licence.)

FORM M-IV
(See rule 12)

Licence No.....

Licence for Import of Molasses

Licence is hereby granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968, and the rules, regulations and orders made thereunder, to residing at (hereinafter called licensee) on payment of a fee of Rs. in advance into the government Treasury at authorizing him to import and to have in his possession molasses at his premises situated at in the district of (hereinafter referred to as " the licensed premises") during the period from to

Conditions

1. The licensee shall not, except with the written permission of the Collector, keep molasses at any place other than the licensed premises.
2. The licensee shall not have in his possession at any one time molasses exceeding (Quintals).

3. (1) The aggregate of the opening balance of molasses held by the licensee at the commencement of this licence and the quantities of molasses received by him from time to time during the course of the period of this licence not exceed (Quintals).
(2) The licensee not in all posses, molasses exceeding.....(Quintals) during the term of his licence.
(i) except to a person who holds a licence in form M-II, M-III or M-III-A; or
(ii) exceeding the permitted quantity prescribed under rule 41 of the Andhra Pradesh Molasses Rules, 2005 to a person requiring it for a domestic purpose.
(iii) Now withstanding anything contained in sub-section (1) and (2), the licensee shall, when directed by the State Government under any law for the time being in force, sell molasses held by him in accordance with the terms of the direction.
4. The licensee shall not, except under a licence in form M-II or M-III-A use molasses for any purpose other than sale and except in form M-III sell Molasses.
5. This licence shall not confer any right to import molasses unless an Import Permit is issued by the Commissioner of Prohibition & Excise in form M-IV (I.P.)
6. The licensee shall pay to the State Government in advance at the beginning of each quarter commencing from the date of the licence such cost of the Prohibition and Excise staff as may be fixed by the Commissioner.
7. The licensee shall provide suitable office accommodation, with sanitary arrangements, for the Prohibition and Excise Officer or such staff as may be appointed by the Commissioner within the licensed premises and shall afford the officer all reasonable facilities and assistance as may be required by him for carrying out his duties of supervision and inspection.
8. This licence may be suspended or cancelled on accordance with the provisions of section 31 of the Andhra Pradesh Excise Act, 1968.

Granted day 20

Seal

Commissioner of

FORM M-IV (I.P)
(See rule 13)

Permit for the import of Molasses
(Parts I to IV)

No:

Dated

1. Name and address of the licensee.
2. Quantity of molasses to be imported in 1(Quintals).
3. Name and address of the person from whom molasses is purchased.
4. Place from which molasses is to be imported
5. Place to which molasses is to be removed.
6. Route (State also the place from which removal of molasses to its destination will be by road in the state).
7. Date up to which this licence shall be valid.

This licence is granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968 and the rules made thereunder on payment of a fee as applicable authorizing the above import of molasses subject to the following conditions, namely:-

Conditions

- (1) The whole quantity of molasses shall be imported in one consignment only and its bulk shall not be broken in transit:

Provided that, the Commissioner may, by special permission in writing and subject to such conditions as he may deem fit to impose, allow the consignment to be imported in parts under cover of transport permits in respect of each such part issued by a duly authorized officer.
- (2) The licensee shall pay in advance such cost of the Excise escort as the Commissioner may decide.
- (3) The licensee-holder shall give an undertaking in writing to the Commissioner to abide by the above conditions.

Seal

Commissioner of

FORM M-V**(See rule 15)****Licence No.....****Licence for Export of Molasses**

Licence is hereby granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968, and the rules, regulations and orders made thereunder, to residing at (hereinafter called licensee) on payment of a fee of Rs. in advance into the government Treasury at authorizing him to export and to have in his possession molasses at his premises situated at in the district of (hereinafter referred to as " the licensed premises") during the period from to

Conditions

1. The licensee shall not, except with the written permission of the Collector, keep molasses at any place other than the licensed premises.
2. The licensee shall not have in his possession at any one time molasses exceeding (Quintals).
3. (1) The aggregate of the opening balance of molasses held by the licensee at the commencement of this licence and the quantities of molasses received by him from time to time during the course of the period of this licence not exceed (Quintals).

(2) The licensee not in all posses, molasses exceeding.....(Quintals) during the term of his licence not exceeding the permitted quantity prescribed.

Now withstanding anything contained in sub-section (1) and (2), the licensee shall, when directed by the State Government under any law for the time being in force, sell molasses held by him in accordance with the terms of the direction.

4. This licence shall not confer any right to export molasses unless an export Permit is issued by the Commissioner of Prohibition & Excise in form M-V (E.P.)
5. The licensee shall pay to the State Government in advance at the beginning of each quarter commencing from the date of the licence such cost of the Prohibition and Excise staff as may be fixed by the Commissioner.
6. The licensee shall provide suitable office accommodation, with sanitary arrangements, for the Prohibition and Excise Officer or such staff as may be appointed by the Commissioner within the licensed premises and shall afford the officer all reasonable facilities and assistance as may be required by him for carrying out his duties of supervision and inspection.
7. This licence may be suspended or cancelled on accordance with the provisions of section 31 of the Andhra Pradesh Excise Act, 1968.

Granted day 20

Seal

Commissioner of

FORM M-V (E.P.)

(See rule 15)

Permit for the export of molasses

(PART)

No:

Dated

1. Name and addressed of the licensee,
2. Quantity of molasses to be exported in Quintals

3. Name and address of the person to whom molasses is exported.
4. Place to which molasses is to be exported
5. Place to which molasses is to be exported
6. Route (state also the place upto which removal of molasses will be road during its transit in the [State of Andhra Pradesh].
7. Date up to which this licence shall be valid.

This licence is granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968, and the rules, regulations and orders made thereunder on payment of a fee as applicable authorizing the above export of molasses subject to the following conditions, namely:-

Conditions

- (1) The whole quantity of molasses shall be exported in one consignment only and its bulk shall not be broken in transit:

Provided that the Collector may, by special permission in writing and subject to such conditions as he may deem fit to impose, allow the consignment to be exported in parts under cover of transport permits in respect of each such part issued by duly authorized officer.

- (2) The licensee shall pay in advance such cost of the excise escort as the Commissioner may decide.
- (3) The licensee shall give an undertaking in writing to the Commissioner to abide by the above conditions.

Seal

Commissioner of

FORM M-VI
(See rule 19)**Permit for the transport of Molasses**
(PART)**No:****Dated**

1. Name and address of the permit-holder.
2. Kind of the licence held by the permit-holder under the Andhra Pradesh Molasses Rules, 2005, and its number.
3. Quantity of molasses to be transported in Quintals.
4. a). Place from which molasses is to be transported.
b). Place to which molasses is to be transported.
5. Name of the person authorised to transport molasses.
6. Name and address of the person from whom molasses is obtained.
7. Route (state also the places from and to which transport of molasses will be by road).
8. Date up to which the permit shall be valid.

This permit is granted under and subject to the provisions of the Andhra Pradesh Excise Act, 1968, and the rules made thereunder on payment of a fee of Rs..... authorizing the above transport of molasses subject to the following conditions, namely:-

Conditions

- (1) Whole quantity of molasses shall be transported in one consignment only and its bulk shall not be broken in transit.

- (2) The licensee shall pay in advance such cost of excise escort as the Commissioner may decide.
- (3) The permit-holder shall give an undertaking in writing to the Commissioner or the officer granting the permit to abide by the above conditions.

(Signature)

Commissioner of

Seal

or

(state here the designation of
the officer granting the permit).

FORM M-A

(See rule 38(3))

Account of molasses

Molasses Storage Tank _____ No. _____ Name of the M-I _____
 Licensee
 Receptacle _____

Height:

Opening Balance			Received	
Height of Molasses Metres / Decimetres	Corresponding in weight in Quintals Kgs.	From the sugar /Gur factory as A bye-product	From outside	Reference to the No. and date of the permit or Date licence in the case of receipt from outside.
	Q. Kg.	Q. Kg.	Q. Kg.	

Total			Issues			
Height of Molasses in Metres - Deceimeters	Corresponding weight in Quintals Kgs.	For distillation of rectified spirit	For manufacture of power Alcohol	for other uses as specified in the Licence	For use in the process at the sugar / Gur factory	For destruction and No. and Date Transport permit
	Q.Kg.	Q.Kg.	Q.Kg.	Q.Kg.	Q.kg.	Q.Kg.

Closing balance					
Dry age Wastage	Height of molasses in Metres- Decimetres	Corresponding weight in Quintals.Kgs.	Initials of the licensee or his authorized servant.	Initials of the officer.	Remarks
Q. Kg		Q.Kg.			

G-892/3

FORM M-B

(See rule 38(3)]

Total stock register of molasses

Total Number of Storage No.

Name of the M-I Licensee

Tanks of Receptacles

(N.B: Separate entry should be made for each tank or receptacle if the operations of receipt or issue relate to more than one tank or receptacle on any day)

Received					
Date	Opening balance Metres /	From the sugar /Gur factory as a by-product	From outside	Tank Receptacle No. in which received	Total
	Q. Kg.	Q. Kg.	Q. Kg.		Q. Kg.

Issued				
For sale	For distillation of Rectified spirit or for manufacture Of power Alcohol	For other purposes specified in licence	For use in the process at the Sugar/Gur factory	For destruction
Q.Kg.	Q.Kg.	Q.kg.	Q.Kg.	Q.Kg.

D r y a g e or Wastage	Tank Receptacle No. from which Issued	Closing balance	Initials of the licensee of his authorised servant.	Initials of the officer.	Remarks
Q. Kg		Q.Kg.			

Monthly statement of molasses received and issued during the month of

Opening Balance	Quantity of molasses Produced during the month.	Receipts from other factory, if any	Gains due to admixture water for any causes	Gains due to other causes	Total (Columns 1,2,3,4 and 5
1.	2.	3.	4.	5.	6.
Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg

Distillation	Quantity used at the Sugar factory for			Other purposes Allowed by the Collector	Total (Columns (7,8,9,10 & 11))
	Manure	Fuel	Cattle-Feed		
7.	8.	9.	10.	11.	12.
O.Kg	O.Kg	O.Kg	O.Kg	O.Kg	O.Kg

[illegible]

Storage accommodation for molasses at the Sugar Factory				Details of quantity of closing balance in each pit		
--	--	--	--	--	--	--

Pit No.	Dimensions of the pit	In cubic metres	In Quintals	In cubic metres	In Quintals	Year of production
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Sale for export outside the Andhra Pradesh state (Column No.16)

Commissioner's sanction Letter No. and date	Quantity of molasses sold
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(See rule 39(4))

Name of the Licensee (M-II)
District Place.....

Form of account to be maintained by the holder of the licence in Form M-II for Possession and use of molasses

Receipts

Date	opening Balance	Name of the holder of M.I or M.III licence from whom Purchased	No.of permit with date	Quantity advised	Quantity Received
1.	2.	3.	4.	5.	6.
	Q.Kg			Q.Kg	Q.Kg

Transit

[illegible]

FORM M-E

(See rule 39(5))

Name of the M. II Licensee

Monthly statement of molasses, received and issued during the month of
..... 20

Opening Balance	Received	Total	Issues		For destruction	Drayage or wastage	Closing balance	Remarks
			For sale if any as directed by the State Govt.	For the purpose specified in the licence				
1.	2.	3.	4.	5.	6.	7.	8.	9.
Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	

Dated:..... 20

(Signature)
Licensee.

FORM M-F

[See rule 40(3)]

District

Name of the Licensee (M-III)

Form of Account to be maintained by the holder of the licence in Form M-III
(other than producer of molasses) for possession and for sale of molasses.

Receipts					Transit			
Date	Opening Balance	Name of the Sugar factory from which Purchased	No.of permit with Date	Quantity advised	Quantity received	Loss	Gain	Total (2+6)
1.	2.	3.	4.	5.	6.	7.	8.	9.
	Q.Kg			Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg

Issued by sales to a holder of							
M.III	M.II M-III A	No.and date of transport permit if any	Quantity issued	Lossess, dryage and wastage	Total balance (13+14)	Closing balance (9-15)	Remarks
10	11.	12.	13.	14.	15.	16.	17.
			Q.Kg	Q.Kg	Q.Kg	Q.Kg	

Shri

Shri

Shri

FORM M-G

(See rule 40(4)]

Name of the M-III Licensee

Monthly statement of molasses received sold and in balance for the month of
.....20

Issued							
Opening Balance	Received	Total	Sold	Destroyed	Dryage or wastage	Closing balance	Remarks
1.	2.	3.	4.	5.	6.	7.	8.
Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	Q.Kg	

Dated.....20

(Signature)

Licensee.

G. SUDHIR,*Principal Secretary to Government.*

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